EXHIBIT 386

From: Mary_Woods/Corona/Watson

Sent: Monday, February 09, 2004 6:40 AM

To: Eileen_Mesis/Morristown/Watson%Watson

Cc: Christine_Marino/Morristown/Watson% Udy_Callahan/Corona/Watson%

Watson

Subject: Re: Suspicious Order Reports

Eileen,

Please make sure that Tracey's process becomes part of the OPD for CSS and for OP. This is critical that we have Tracey's group do the contacting if we need to involved the DEA due to a Customers request for large quantities of controlled substances.

Please confirm that this is being added.

Thanks, Mary

Tracey Hernandez

To: Mary Woods/Corona/Watson@Watson

cc: Christine Marino/Morristown/Watson@Watson, Eileen Mesis/Morristown/Watson@Watson, Judy Callahan/Corona/Watson@Watson

Subject: Re: Suspicious Order Reports

Mary-

If you get to the point of needing to contact DEA, please do so through me. If you can have your SOP reference the need to contact the Director, Controlled Substance Compliance, rather than DEA that would be great. Thanks!

Mary Woods 02/01/2004 09:01 PM

Mary Woods 02/01/2004 09:01 PM



A Subsidiary of Watson Pharmaceuticals, Inc.

To: Tracey Hernandez/Morristown/Watson@Watson

cc: Christine Marino/Morristown/Watson@Watson, Eileen Mesis/Morristown/Watson@Watson, Judy Callahan/Corona/Watson@Watson

Subject; Re: Suspicious Order Reports

Hi Tracey,

We have never needed to file a report. Anytime there was question during the order process of a suspicious order quantity, we went (and still follow the same procedure) back to a customer to let them know that we would need to notify the DEA due to the quantity they wanted to order, in response, they either reduced the quantity or cancelled the order. Most all customers understand the issues and do not want to bring attention to these large purchases.

Please let us know if you would like us to include a contact in our operational procedure document, or if you would like us to follow a different procedure, we can include that detail as well.

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Let me know if this does not address your concern.

Thanks Tracey,

Mary

Judy Callahan 01/29/2004 08:06 AM

Judy Callahan 01/29/2004 08:06 AM



To: Tracey Hernandez/Morristown/Watson@Watson cc: Christine Marino/Morristown/Watson@Watson, Mary Woods/Corona/Watson@Watson, Eileen Mesis/Morristown/Watson@Watson

Subject: Re: Suspicious Order Reports

I have not had to forward suspicious reports. You may want to cover this with Mary Woods.

To: Christine Marino/Morristown/Watson@Watson, Judy Callahan/Corona/Watson@Watson.cc:

Subject: Suspicious Order Reports

Chris/Judy-

Can you please tell me who at DEA you have on record to send these reports to if you ever need to?